

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.2025 Picture-Framers

**TITLE 86: REVENUE
PART 130
RETAILERS' OCCUPATION TAX**

130.2025 Picture-Framers

a) When Liable For Tax

Picture-framers incur Retailers' Occupation Tax liability when they sell frames at retail, even though they make such picture framers only upon receipt of orders therefor. This is true even though the picture-framer installs, in such frame, a picture belonging to his customer.

b) When Not Liable For Tax

A picture-framer does not incur liability for tax with respect to his gross receipts from his service of installing a picture owned by a customer in a frame owned by that customer.

(**Source:** Amended and effective May 21, 1962)